



Trustees' Financial Summary

FY2015-16

Submit ID: 0797-70843356

**** Recalculated ****

44 Rosebud County

0797 Colstrip H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Joanne Schrupp **Phone #:** (406) 748-4699

(Signature)

(Date)

Chair, Board of Trustees: Jose Ortiz

(Signature)

(Date)

County Superintendant Joby Parker

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
000	Local	LOCAL		
100	Local Contributions	LOCAL		
204	Jobs for Montana Graduates	STATE		State
279	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A103782	84.358A
305	Graduation Matters	STATE		State
327	Advancing Agriculture Education Program	STATE		NA
365	State OTO Indian Education for All	STATE	365	state
501	Touch The Future	LOCAL		
618	Vo Ed Carl Perkins Basic Grant	FEDERAL	4407978110BG	84.048A
622	Vo Ed Agriculture	STATE	391	State
632	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
642	Vo Ed Family & Consumer Science	STATE	642	State
652	Vo Ed Business/Marketing	STATE	396	State
701	DeWitt Scholarship	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	327,924.88	70,174.53	302,630.86	
02	Taxes Receivable - Real and Personal (120-149)	1,409.70	14.50	220.35	
03	Taxes Receivable - Protested (150-159)	49.42	2.17	2.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	329,384.00	70,191.20	302,853.43	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,459.12	16.67	222.57	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	327,924.88	70,174.53	302,630.86	
52	TOTAL FUND BALANCE/EQUITY	327,924.88	70,174.53	302,630.86	
53	TOTAL LIABILITIES AND FUND BALANCE	329,384.00	70,191.20	302,853.43	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		314,104.62	34,833.72	138,893.67
02	Taxes Receivable - Real and Personal (120-149)				164.75
03	Taxes Receivable - Protested (150-159)				3.04
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,967.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		314,104.62	40,800.72	139,061.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				167.79
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		314,104.62	40,800.72	138,893.67
52	TOTAL FUND BALANCE/EQUITY		314,104.62	40,800.72	138,893.67
53	TOTAL LIABILITIES AND FUND BALANCE		314,104.62	40,800.72	139,061.46

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,634.84		1,059.13	23,531.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,113.30			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,748.14		1,059.13	23,531.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	26,748.14		1,059.13	23,531.29
52	TOTAL FUND BALANCE/EQUITY	26,748.14		1,059.13	23,531.29
53	TOTAL LIABILITIES AND FUND BALANCE	26,748.14		1,059.13	23,531.29

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			257,394.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			257,394.11	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			257,394.11	
52	TOTAL FUND BALANCE/EQUITY			257,394.11	
53	TOTAL LIABILITIES AND FUND BALANCE			257,394.11	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	796,729.57	209,692.96		
02	Taxes Receivable - Real and Personal (120-149)	436.05			
03	Taxes Receivable - Protested (150-159)	5.55			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	797,171.17	209,692.96		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	441.60			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	796,729.57	209,692.96		
52	TOTAL FUND BALANCE/EQUITY	796,729.57	209,692.96		
53	TOTAL LIABILITIES AND FUND BALANCE	797,171.17	209,692.96		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,648.41	212,783.31		
02	Taxes Receivable - Real and Personal (120-149)		400.46		
03	Taxes Receivable - Protested (150-159)		4.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	50,648.41	213,187.83		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		404.52		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	50,648.41	212,783.31		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	50,648.41	212,783.31		
53	TOTAL LIABILITIES AND FUND BALANCE	50,648.41	213,187.83		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			145,426.73	26,921.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			34,099.50	
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				53,430.60
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			179,526.23	80,351.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			179,526.23	80,351.81
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			179,526.23	80,351.81
53	TOTAL LIABILITIES AND FUND BALANCE			179,526.23	80,351.81

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,481.23		253,591.99	1,078.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,481.23		253,591.99	1,078.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	30,481.23		253,591.99	1,078.80
52	TOTAL FUND BALANCE/EQUITY	30,481.23		253,591.99	1,078.80
53	TOTAL LIABILITIES AND FUND BALANCE	30,481.23		253,591.99	1,078.80

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,533.83	337,677.68		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	93,533.83	337,677.68		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	93,533.83	337,677.68		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	93,533.83	337,677.68		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	93,533.83	337,677.68		

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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
		(90)	(91)	(92)	(93)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	200,151.28			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	200,151.28			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	200,151.28			
35	TOTAL LIABILITIES	200,151.28			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	200,151.28			



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	631,256.06	805,482.93
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,467.41	0.00
	1123 Coal Gross Proceeds	451,848.24	397,827.08
	1190 Penalties and Interest on Taxes	71.19	54.20
	1510 Interest Earnings	3,080.01	3,015.05
	3110 Direct State Aid	752,809.46	774,936.86
	3111 Quality Educator	78,103.35	79,848.45
	3112 At Risk Student	2,621.01	2,573.24
	3113 Indian Education For All	4,284.00	4,405.68
	3114 American Indian Achievement Gap	10,800.00	13,325.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	88,159.32	80,385.60
	3116 Data For Achievement	3,150.00	4,220.00
	3118 Natural Resource Development	5,364.64	8,699.90
	3444 State School Block Grant	627,967.95	627,967.95
	3446 SB96 Block Grant Reimbursement	324.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,661,307.18	2,802,741.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,053,903.89	966,168.20
			2XX	Personal Services - Employee Benefits	118,820.22	114,162.13
			3XX	Purchased Professional and Technical Services	2,643.52	2,306.88
			5XX	Other Purchased Services	3,820.04	4,594.87
			6XX	Supplies and Materials	43,783.83	41,462.69
			810	Dues and Fees	508.00	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	72,601.47	36,375.90
			2XX	Personal Services - Employee Benefits	10,445.24	3,647.56
			5XX	Other Purchased Services	275.54	227.58
			6XX	Supplies and Materials	154.79	153.96
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	44,632.50	47,366.03
			2XX	Personal Services - Employee Benefits	7,938.92	8,396.30
			5XX	Other Purchased Services	3,533.65	1,088.75
			6XX	Supplies and Materials	3,601.26	1,001.87
			810	Dues and Fees	384.00	170.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	64,474.00	38,172.81	
		2XX	Personal Services - Employee Benefits	9,696.69	5,782.40	
		6XX	Supplies and Materials	4,635.54	3,960.94	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	41,813.22	38,746.35	
		2XX	Personal Services - Employee Benefits	5,049.18	4,457.54	
		3XX	Purchased Professional and Technical Services	4,245.60	10,703.51	
		5XX	Other Purchased Services	9,986.60	11,109.75	
		6XX	Supplies and Materials	2,509.25	6,589.12	
		810	Dues and Fees	7,276.14	7,599.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	166,422.57	119,686.52	
		2XX	Personal Services - Employee Benefits	19,612.62	16,711.21	
		5XX	Other Purchased Services	15,537.40	12,336.17	
		6XX	Supplies and Materials	8,723.28	9,068.08	
		810	Dues and Fees	960.00	1,450.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	56,129.86	59,592.90	
		2XX	Personal Services - Employee Benefits	2,407.22	2,148.68	
		3XX	Purchased Professional and Technical Services	4,046.20	11,132.77	
		5XX	Other Purchased Services	985.25	1,830.15	
		6XX	Supplies and Materials	1,142.22	4,521.77	
		810	Dues and Fees	237.60	338.86	
		8XX	Other Expenditures	86.40	162.40	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	154,999.67	151,604.53	
		2XX	Personal Services - Employee Benefits	30,502.39	18,451.10	
		3XX	Purchased Professional and Technical Services	15,098.96	5,051.79	
		4XX	Purchased Property Services	80,921.49	207,373.03	
		5XX	Other Purchased Services	25,863.34	31,151.91	
		6XX	Supplies and Materials	55,227.73	70,818.54	
		810	Dues and Fees	120.00	107.00	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	131,254.40	138,941.92	
		2XX	Personal Services - Employee Benefits	19,635.04	20,756.41	
		5XX	Other Purchased Services	285.71	434.89	
		21XX Support Services - Students				
		1XX	Personal Services - Salaries	15,608.58	15,907.10	
		2XX	Personal Services - Employee Benefits	209.62	151.66	
		3XX	Purchased Professional and Technical Services	8,549.16	7,729.13	

Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		23XX Support Services - General Administration				
			6XX Supplies and Materials	3,281.22	5,068.50	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			1XX Personal Services - Salaries	6,110.40	6,420.93	
			2XX Personal Services - Employee Benefits	74.14	55.89	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			4XX Purchased Property Services	88.00	88.00	
			6XX Supplies and Materials	2,139.04	2,795.39	
	420 Title I, Part A, Improving Basic Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries	17,347.55	43,533.50	
			2XX Personal Services - Employee Benefits	2,620.36	6,802.34	
			6XX Supplies and Materials	42.78	155.91	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	10,049.18	6,952.20	
			2XX Personal Services - Employee Benefits	595.17	408.90	
			6XX Supplies and Materials	1,348.36	1,274.86	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	48,908.17	49,104.54	
			2XX Personal Services - Employee Benefits	1,663.66	1,281.10	
			5XX Other Purchased Services	9,490.30	14,798.58	
			6XX Supplies and Materials	1,257.41	279.96	
			810 Dues and Fees	1,545.00	1,311.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	20,407.90	23,035.51	
			2XX Personal Services - Employee Benefits	1,209.99	1,271.16	
			6XX Supplies and Materials	5,280.24	4,188.87	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	119,866.81	129,019.65	
			2XX Personal Services - Employee Benefits	2,152.86	2,793.99	
			3XX Purchased Professional and Technical Services	2,585.00	3,584.00	
			5XX Other Purchased Services	63,469.38	67,948.99	
			6XX Supplies and Materials	17,858.63	25,560.00	
			810 Dues and Fees	3,708.00	11,020.95	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	56,772.81	64,519.48	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	14,836.48	11,903.86	
			5XX Other Purchased Services	152.78	94.40	
			6XX Supplies and Materials	23.72	1,474.39	
999 Undistributed						
			61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	7,500.00	22,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,753,685.14	2,770,449.51	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					295,632.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,802,741.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,770,449.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					327,924.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	78,364.44	62.09
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	90.13	0.00
	1123 Coal Gross Proceeds	21,119.00	49,409.84
	1190 Penalties and Interest on Taxes	5.88	2.60
	1510 Interest Earnings	463.25	1,001.40
	2220 County On-Schedule Trans Reimb	22,982.66	27,600.42
	3210 State On-Schedule Trans Reimb	22,982.66	27,600.43
	3444 State School Block Grant	21,744.52	21,744.52
	3446 SB96 Block Grant Reimbursement	15.17	0.00
	3447 SB96 Combined Block Grant Reimbursement	182.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		167,950.54	127,421.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	77,739.46	81,480.84
			2XX Personal Services - Employee Benefits	10,873.28	8,662.63
			3XX Purchased Professional and Technical Services	995.40	926.00
			4XX Purchased Property Services	5,050.96	14,061.05
			5XX Other Purchased Services	7,507.75	8,188.07
			6XX Supplies and Materials	32,388.09	30,529.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				134,554.94	143,848.13

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	86,601.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,421.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	143,848.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	70,174.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	47.24	137,266.60	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	88.77	0.00	
	1123 Coal Gross Proceeds	33,347.08	0.00	
	1190 Penalties and Interest on Taxes	3.69	4.17	
	1510 Interest Earnings	1,494.60	2,378.51	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,981.38</u>	<u>139,649.28</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	47,947.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,947.96	0.00	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						162,981.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						139,649.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						302,630.86 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,315.55	3,030.03
	2240 County Retirement Distribution	600,000.00	345,423.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		601,315.55	348,453.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	171,757.31	171,864.66	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	12,811.51	7,191.94	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	6,797.80	7,182.25	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	23,112.36	16,949.17	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,219.94	7,958.93	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	55,808.09	18,902.19	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	8,746.08	9,317.60	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	22,454.56	23,594.69	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	12,371.41	13,318.41	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	20,643.46	21,903.50	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,561.31	2,620.80	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,740.64	2,843.69	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	999.59	1,055.14	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,939.56	8,156.23	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	1,467.61	1,029.14	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	7,423.09	7,336.70	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	3,910.67	4,363.12	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	15,360.16	16,376.99	
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	138.50	74.30	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	8,104.20	6,885.95	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				393,367.85	348,925.40	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					314,576.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					348,453.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					348,925.40	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					314,104.62	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
000 Local		
	1900 Other Revenue from Local Sources	378.36
	1945 Fees - Users/Resale of Supplies	71.77
100 Local Contributions		
	1920 Contributions/Donations from Private Sources	956.72
204 Jobs for Montana Graduates		
	3290 State - Other State Grants	1,000.00
279 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,867.00
305 Graduation Matters		
	3240 Graduation Matters Montana	2,500.00
618 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,531.00
622 Vo Ed Agriculture		
	3900 State Career & Technical Ed Entitlement	4,555.00
632 Vo Ed Tech Ed/Industrial Arts		
	3900 State Career & Technical Ed Entitlement	926.00
642 Vo Ed Family & Consumer Science		
	3900 State Career & Technical Ed Entitlement	1,626.00
652 Vo Ed Business/Marketing		
	3900 State Career & Technical Ed Entitlement	2,999.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,410.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
204 Jobs for Montana Graduates					
	329 State Miscellaneous Grants				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		1,035.00
		204 Subtotal			1,035.00
279 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,609.67
			2XX Personal Services - Employee Benefits		271.67
			5XX Other Purchased Services		401.33
			6XX Supplies and Materials		14,584.33
		279 Subtotal			16,867.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
305	Graduation Matters				
	324	Graduation Matters Montana			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,516.52
			305 Subtotal		1,516.52
327	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX	Instruction		
			6XX Supplies and Materials		1,500.00
			327 Subtotal		1,500.00
618	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		2,240.00
			6XX Supplies and Materials		5,874.00
			810 Dues and Fees		417.00
			618 Subtotal		8,531.00
622	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		54.78
			622 Subtotal		54.78
642	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			5XX Other Purchased Services		429.60
			6XX Supplies and Materials		103.94
			642 Subtotal		533.54
652	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		38.53
			652 Subtotal		38.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					30,076.37



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					30,466.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,410.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,076.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,800.72	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Local	450.13	0.00	450.13
100 Local Contributions	956.72	0.00	956.72
204 Jobs for Montana Graduates	1,000.00	1,035.00	-35.00
279 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,867.00	16,867.00	0.00
305 Graduation Matters	2,500.00	1,516.52	983.48
327 Advancing Agriculture Education Program	0.00	1,500.00	-1,500.00
618 Vo Ed Carl Perkins Basic Grant	8,531.00	8,531.00	0.00
622 Vo Ed Agriculture	4,555.00	54.78	4,500.22
632 Vo Ed Tech Ed/Industrial Arts	926.00	0.00	926.00
642 Vo Ed Family & Consumer Science	1,626.00	533.54	1,092.46
652 Vo Ed Business/Marketing	2,999.00	38.53	2,960.47
Total	40,410.85	30,076.37	10,334.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	91,272.65	92,356.52
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	84.47	0.00
	1123 Coal Gross Proceeds	12,227.34	57,559.88
	1190 Penalties and Interest on Taxes	5.26	6.61
	1340 Fees for Adult Education	6,123.50	2,847.00
	1510 Interest Earnings	353.07	907.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,066.29	153,677.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	63,226.20	54,779.52
			2XX Personal Services - Employee Benefits	3,353.68	5,705.36
			3XX Purchased Professional and Technical Services	5,574.78	1,617.39
			4XX Purchased Property Services	87.49	0.00
			5XX Other Purchased Services	11,323.85	18,286.26
			6XX Supplies and Materials	8,589.34	915.97
			810 Dues and Fees	200.00	105.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				92,355.34	81,409.50

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	66,625.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	153,677.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,409.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	138,893.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	7,800.00	7,350.00
	1510 Interest Earnings	213.25	282.54
	3260 State Driver's Education Reimbursement	6,066.26	5,113.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,079.51	12,745.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	10,290.50	9,377.50
			2XX Personal Services - Employee Benefits	50.91	46.18
			5XX Other Purchased Services	1,558.87	1,239.00
			6XX Supplies and Materials	1,737.72	1,060.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,638.00	11,723.36

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					25,725.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,745.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,723.36 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,748.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	294.87
	1900 Other Revenue from Local Sources	1,590.06	1,286.00
	1910 Rentals	20,106.33	8,087.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,696.39	9,668.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	19,399.71	8,869.38
			5XX	Other Purchased Services	1,626.38	1,166.32
		33XX	Community Services			
			1XX	Personal Services - Salaries	785.76	393.75
			2XX	Personal Services - Employee Benefits	3.89	1.99
			6XX	Supplies and Materials	35.00	0.00
			8XX	Other Expenditures	100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,950.74	10,431.44	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						1,821.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,668.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,431.44 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,059.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		235.81	30.57
	5300 Operating Transfers from Other Funds		7,500.00	22,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			7,735.81	22,030.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	199.74
			2XX	Personal Services - Employee Benefits	0.00	1.01
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	4,748.01	0.00
			2XX	Personal Services - Employee Benefits	23.48	0.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	14,321.37	1,782.20
			2XX	Personal Services - Employee Benefits	70.83	9.02
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	0.00	12,190.55
			2XX	Personal Services - Employee Benefits	0.00	1.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					19,163.69	14,184.01

Schedule Of Changes Worksheet					Fund Code 21	
Beginning Fund Balance					15,684.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,030.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,184.01	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,531.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,719.05	3,645.95
	1900 Other Revenue from Local Sources	3,663.90	5,068.79
	4820 Federal Impact Aid - Title VIII	60,892.29	65,261.15
	5200 Sale or Compensation for Loss of Assets	25,000.00	3,634.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		96,275.24	77,610.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,512.59	10,682.45
			2XX Personal Services - Employee Benefits	22.37	218.09
			3XX Purchased Professional and Technical Services	13,328.00	632.80
			4XX Purchased Property Services	53,220.10	4,658.00
			5XX Other Purchased Services	0.00	1,806.28
			6XX Supplies and Materials	1,084.85	6,076.81
			810 Dues and Fees	1,412.00	3,367.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	8,950.35	8,762.76
			2XX Personal Services - Employee Benefits	133.19	97.00
			5XX Other Purchased Services	3,169.63	2,728.03
			6XX Supplies and Materials	0.00	792.45
		22XX Educational Media Services			
			1XX Personal Services - Salaries	2,952.84	1,114.68
			2XX Personal Services - Employee Benefits	14.55	13.69
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	653.16	311.13
			2XX Personal Services - Employee Benefits	3.20	1.57
			5XX Other Purchased Services	227.11	215.51
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	157.07	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	14,778.72	16,122.24
			4XX Purchased Property Services	692,276.22	191,425.23
			5XX Other Purchased Services	4,000.00	0.00
			6XX Supplies and Materials	64,897.95	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,648.00	8,500.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	18.09	40.22	
	280 Special Education - Local and State					
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	17,090.72	18,224.72	
			2XX Personal Services - Employee Benefits	1,062.51	2,188.67	
		27XX Student Transportation Services				
			6XX Supplies and Materials	0.00	1,821.26	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	5,081.16	5,714.43	
			2XX Personal Services - Employee Benefits	299.41	292.19	
			4XX Purchased Property Services	22,620.00	0.00	
			6XX Supplies and Materials	2,190.76	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>917,804.55</u>	<u>285,807.21</u>	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					465,591.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					77,610.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					285,807.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					257,394.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	424,283.09	222,909.58
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	359.67	0.00
	1123 Coal Gross Proceeds	208,972.68	267,425.06
	1190 Penalties and Interest on Taxes	36.78	23.34
	1510 Interest Earnings	3,898.06	7,762.30
	1900 Other Revenue from Local Sources	515.84	226.40
	3281 State Technology Aid	1,826.45	1,804.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>639,892.57</u>	<u>500,151.13</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			1XX Personal Services - Salaries	74,054.41	70,489.87
			2XX Personal Services - Employee Benefits	3,718.65	2,677.01
			3XX Purchased Professional and Technical Services	114,876.70	132,186.56
			4XX Purchased Property Services	331.76	0.00
			5XX Other Purchased Services	8,243.75	13,430.87
			6XX Supplies and Materials	115,692.94	142,158.59
			7XX Property and Equipment Acquisition	30,066.40	11,822.10
			810 Dues and Fees	64.00	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	10,182.50
			2XX Personal Services - Employee Benefits	0.00	1,742.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>347,048.61</u>	<u>384,690.12</u>



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					681,268.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					500,151.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					384,690.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					796,729.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,738.17	2,185.05
	1900 Other Revenue from Local Sources	12.00	707.14
	3445 State Combined Fund School Block Grant	59,704.24	59,704.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		61,454.41	62,596.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		26,762.74	28,728.67
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		30,155.68	0.00
		7XX Property and Equipment Acquisition		8,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,418.42	28,728.67

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					175,825.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62,596.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,728.67 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					209,692.96 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	467.18	576.59
	5200 Sale or Compensation for Loss of Assets	76,042.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,510.12	576.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	82,169.16	2,500.00
			6XX Supplies and Materials	6,746.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				88,915.56	2,500.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	52,571.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	576.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,648.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	249,715.51
	1190 Penalties and Interest on Taxes	0.00	8.69
	1510 Interest Earnings	47.43	1,076.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47.43</u>	<u>250,801.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	4,920.00	15,415.35
			4XX Purchased Property Services	126,210.86	31,440.40
			7XX Property and Equipment Acquisition	0.00	8,228.75
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	16,074.95
			6XX Supplies and Materials	0.00	52.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>131,130.86</u>	<u>71,211.45</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	33,193.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	250,801.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71,211.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	212,783.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,182.44	1,616.81
	1970 Services Provided Other Funds	33,333.08	21,405.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,515.52</u>	<u>23,022.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	46,579.73	17,675.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>46,579.73</u>	<u>17,675.65</u>

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	174,179.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,022.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,675.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	179,526.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

75 - Central Transportation Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 75

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	724.41	465.14
	1970 Services Provided Other Funds	9,220.92	12,090.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,945.33</u>	<u>12,556.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 75

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			7XX Property and Equipment Acquisition	6,592.60	15,005.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,592.60</u>	<u>15,005.80</u>

Schedule Of Changes Worksheet

Fund Code 75

Beginning Fund Balance	82,801.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,556.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,005.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,351.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	261.52	343.31
	1920 Contributions/Donations from Private Sources	1,000.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,261.52</u>	<u>1,343.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,000.00</u>	<u>1,000.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	30,137.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,343.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,481.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	313,883.60	375,970.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>313,883.60</u>	<u>375,970.59</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	323,268.74	366,795.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>323,268.74</u>	<u>366,795.09</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	244,416.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	375,970.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	366,795.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	253,591.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.29	20.75
	1920 Contributions/Donations from Private Sources	2,000.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,008.29</u>	<u>3,020.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		1,000.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,000.00</u>	<u>3,000.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	1,058.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,020.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,078.80	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	109,962.00	112,547.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,056,239.36	1,084,305.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,655.97	2,826.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,037.20	2,998.62
XX	XXX 26XX 41X	Energy Utility Services	178,752.35	150,526.69
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0797-70843356

**** Recalculated ****

44 Rosebud County

0797 Colstrip H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,752.00
b. Related Services Block Grant Entitlement	10,584.00
c. Total Entitlements Subject to Reversion	42,336.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	56,306.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	204,334.50
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

44 Rosebud County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	138,941.92	0.00	0.00	0.00	0.00
280	1XXX	2XX	20,756.41	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	434.89	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	15,907.10	0.00	0.00	0.00	0.00
280	21XX	2XX	151.66	0.00	0.00	0.00	0.00
280	21XX	3XX	7,729.13	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	18,224.72
280	24XX	2XX	0.00	0.00	0.00	0.00	2,188.67
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			183,921.11	0.00	0.00	0.00	20,413.39

204,334.50

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0797-70843356

**** Recalculated ****

44 Rosebud County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,237,667.00	0.00	0.00	0.00	1,237,667.00
Land Improvements	425,372.00	0.00	0.00	0.00	425,372.00
Buildings	24,995,550.00	0.00	8,229.00	0.00	25,003,779.00
Machinery and Equipment	4,439,063.00	-96,300.00	58,391.00	134,642.00	4,266,512.00
Totals at Historical Cost	31,097,652.00	-96,300.00	66,620.00	134,642.00	30,933,330.00
Depreciation					
Improvement Accum	182,656.00	0.00	16,177.00	0.00	198,833.00
Building Accum	15,579,122.00	0.00	554,860.00	0.00	16,133,982.00
Machinery and Equipment Accum	3,242,229.00	-96,300.00	244,134.00	69,142.00	3,320,921.00
Total Accumulated Depreciation	19,004,007.00	-96,300.00	815,171.00	69,142.00	19,653,736.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	12,093,645.00	0.00	-748,551.00	65,500.00	11,279,594.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Enterprise Operations (32XX)	15,006.00	0.00	0.00
Total Depreciation for FY2016	15,006.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0797-70843356

**** Recalculated ****

44 Rosebud County

0797 Colstrip H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	245,945.66	21,911.75	0.00	0.00	267,857.41	0.00	267,857.41
Total Governmental Activity							
Non-bond Long-Term Liabilities	245,945.66	21,911.75	0.00	0.00	267,857.41	0.00	267,857.41

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0797-70843356

**** Recalculated ****

44 Rosebud County

0797 Colstrip H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	389,195.42	139,698.62	0.00	528,894.04
Net Pension - TRS	2,241,640.40	86,129.34	0.00	2,327,769.74